

### Abstract

Data concerning business transactions are recorded in a computer system. The data concerning a business transaction specify its type, its time and values of the business transaction which are associated with this time and indicate changes. Predetermined accounts in which the values of the business transaction should effect a corresponding change of account values are associated with each business transaction. At least one ledger structure is provided which has a store structure for ordered storage of book data sets, each book data set being associated with a business transaction. A record identifier which unambiguously identifies the ledger structure and the book data set in the ledger structure is associated with each book data set, and each book data set has an account identifier. The account identifier identifies at least two selected accounts which are a function of the type of business transaction, one of these accounts being a book account with which the ledger structure is associated and the further accounts being cross-accounts associated with the book account. An account object which has an identifier data structure and a store structure for ordered storage of partial entry data sets is formed for each account. Each partial entry data set contains the record identifier of a book data set associated with it as well as at least one value of a business transaction which should effect a corresponding change of account values. In the recording of the data concerning a business transaction the following steps are carried out: First of all a ledger structure, an account object of a book account with which the selected ledger structure is associated, and at least one account object of a cross-account are selected as a function of the type of business transaction and the data concerning the business transaction are read in. Then the book data set and at least two partial entry data sets are generated from the read-in data, and the book data set is stored in order in the selected ledger structure. Then the at least two partial entry data sets are sent to the appertaining account objects of the book account and of the cross-accounts, whereby the partial entry data sets should contain the values of the business transaction which should effect corresponding changes of account values. Finally the partial entry data sets are received in the account objects and are stored in order in the appertaining store structures. This method of recording and processing data concerning a business transaction creates the prerequisite for a faster creation of up-to-date business management analyses. It utilises the increased processing

powers of modern computer systems by allowing an increase in the message traffic between account objects in order to facilitate contemporaneous updating and thus a high speed in the creation and output of analyses.